

## Benefits and Well Being/5500

	1999 Actual <sup>1</sup>	2000 Adopted	2000 Revised	2001 Adopted <sup>2</sup>	2002 Projected <sup>3</sup>	2003 Projected <sup>3</sup>
<b>Beginning Fund Balance</b>	7,502,651	8,011,973	9,121,714	6,648,431	8,361,540	10,493,959
<b>Revenues</b>						
* Program Revenues	83,878,497	0		0		
* Flex Rate Recovery	0	84,058,492	82,868,616	101,309,832	118,188,608	137,313,673
* Interest Revenue		745,000	409,036	400,000	400,000	400,000
* Other Non-Flex Rate Revenues	0	11,124,923	9,870,303	11,232,815	13,081,737	15,359,328
<b>Total Revenues</b>	<b>83,878,497</b>	<b>95,928,415</b>	<b>93,147,955</b>	<b>112,942,647</b>	<b>131,670,345</b>	<b>153,073,001</b>
<b>Expenditures</b>						
* Operating Expenditures	(82,259,434)			0	0	0
* Increased Lease Expenditures		0	(96,420)	(109,117)		
* Medical Plan		(67,052,802)	(69,027,457)	(81,537,328)	(98,138,328)	(118,119,292)
* Vision Plan		(2,419,331)	(2,298,059)	(2,544,938)	(2,855,420)	(3,203,782)
* Dental Plan		(15,329,795)	(15,081,231)	(16,472,691)	(17,815,215)	(19,267,155)
* Life AD&D Plan		(4,371,262)	(2,940,074)	(3,158,174)	(3,317,978)	(3,485,867)
* Long-Term Disability Plan		(2,889,944)	(3,033,357)	(3,885,349)	(4,202,005)	(4,544,468)
* Benefits Administration		(2,977,137)	(3,144,640)	(3,521,941)	(3,208,979)	(3,470,511)
<b>Total Expenditures</b>	<b>(82,259,434)</b>	<b>(95,040,271)</b>	<b>(95,621,238)</b>	<b>(111,229,538)</b>	<b>(129,537,925)</b>	<b>(152,091,075)</b>
<b>Ending Fund Balance</b>	<b>9,121,714</b>	<b>8,900,117</b>	<b>6,648,431</b>	<b>8,361,540</b>	<b>10,493,959</b>	<b>11,475,885</b>
<b>Less: Reserves &amp; Designations</b>						
* IBNR	(7,622,840)	(7,692,230)	(8,895,484)	(9,713,271)	(9,853,952)	(10,592,998)
* IBNR Shortfall	0	0	2,247,053	1,351,731	0	0
* Claims Fluctuation Reserve	(2,690,335)	(5,569,584)	(3,033,466)	(7,280,318)	(8,195,418)	(9,225,542)
* Claims Fluctuation Reserve Shortfall	1,191,461	4,361,697	3,033,466	7,280,318	7,555,411	8,342,656
<b>Total Reserves &amp; Designations</b>	<b>(9,121,714)</b>	<b>(8,900,117)</b>	<b>(6,648,431)</b>	<b>(8,361,540)</b>	<b>(10,493,959)</b>	<b>(11,475,885)</b>
<b>Ending Undesignated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Financial Plan Notes:

<sup>1</sup> 1999 Actual from CAFR.

<sup>2</sup> Based on actuarial analysis.

<sup>3</sup> Program expenses increase 18% for Medical, 5% for Dental, Vision increase 10%, Life increase 2%, LTD increase 5%, Administration increase 5%, IBNR increase 7.5%.

Revenue estimates for 2001-2003 represent 100% collection of composite rates. Program revenues are projected to increase by 10% per employee. The number of benefit enrollments is expected to increase 2% per year.